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## MINISTRY OF COMMERCE

### NOTIFICATION

#### TARIFFS

*New Delhi, the 23rd December 1947*

**No. 134-T(59)/47**—In exercise of the powers conferred by section 5 of the Indian Tariff Act, 1934 (XXXII of 1934), the Central Government is pleased to declare the Dominion of Pakistan to be foreign territory for the purpose of the said section and to direct that on and from the 23rd December 1947 a duty of Customs at the rate prescribed by or under the said Act or any other law for the time being in force in respect of raw jute and jute manufactures, when exported from a port in the Dominion of India, shall be leviable on the said articles when exported by land to the Dominion of Pakistan.

K. K. CHETTUR, Secy.

## MINISTRY OF FINANCE (REVENUE DIVISION)

### NOTIFICATIONS

#### CUSTOMS

*New Delhi, the 23rd December 1947*

**No. 26.**—In exercise of the powers conferred by section 18 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India, Ministry of Finance (Revenue Division), No. 23-Customs, dated the 29th October 1947, namely:—

In the said notification, for the proviso the following proviso shall be substituted, namely:—

“Provided that nothing in this notification shall apply to

- (a) raw jute and jute manufactures,
- (b) goods (other than raw jute and jute manufactures) shipped under section 111 of the said Act, and
- (c) goods brought into Pakistan from places outside India and Pakistan, and without payment of duty in Pakistan brought thence into India.”

**No. 27.**—In exercise of the powers conferred by sub-section (1) of section 3 of the Land Customs Act, 1924 (XIX of 1924), the Central Government is pleased to appoint the Collectors of Central Excise, Calcutta, Allahabad and Shillong to be Collectors of Land Customs for the areas in their respective jurisdictions adjoining the land frontiers of the Dominion of Pakistan.

S. C. SATYAWADI, Addl. Secy.

# **CENTRAL BOARD OF REVENUE** **NOTIFICATIONS**

## **CUSTOMS**

*New Delhi, the 23rd December 1947*

**No. 28.**—In pursuance of the powers delegated by the Central Government by the notification of the Government of India in the late Finance Department (Central Revenues) No. 5944, dated the 13th December 1924, the Central Board of Revenue appoints all Deputy Collectors, Assistant Collectors, Superintendents, Deputy Superintendents, Inspectors, Supervisors, Jamadars and peons of the Collectorates of Central Excise, Calcutta, Allahabad and Shillong to be Land Customs Officers for the land customs areas within their respective jurisdictions adjoining the land frontiers of the Dominion of Pakistan.

**No. 29.**—In exercise of the powers conferred by section 4 of the Land Customs Act 1924 (XIX of 1924), the Central Board of Revenue is pleased—

- (a) to establish Land Customs Stations specified in column 1 of the Schedule hereto annexed for the levy of duties of land customs on raw jute and jute manufactures in the land customs areas adjoining the frontiers of the Dominion of Pakistan, and—
- (b) to prescribe the routes specified in column 2 of the said Schedule as the routes by which alone raw jute and jute manufactures may pass by land from the Dominion of India into the foreign territory of the Dominion of Pakistan :—

### SCHEDULE

Land Customs Stations 1	Routes by which alone goods shall pass 2
<i>Land Customs areas under the jurisdiction of the Collector of Central Excise, Calcutta.</i>	
Calcutta . . . . .	<i>Khulna Frontier.</i>
Ranaghat . . . . .	Namkhana (24-Parganas)—by the Namkhana Canal connecting the river Hooghly with Saptamukhi and along the I. G. & R. S. N. Co. steamerghat at Namkhan.
Borhampore (Murshidabad).	
Malda . . . . .	Hingulganj (24-Parganas)—by the main road terminating at Hingulganj and the ferry ghat on river Kalindi (which are closest at the Hingulganj checking station).
Balurghat.	
Jalpaiguri.	
Kishanganj.	Hasnabad (24-Parganas)—by the railway station at Hasnabad and the main road leading from the railway station to the Hasnabad river ghat on the river Ichhamati and the landing ghat near the bazar.
Katihar.	
<i>Jessore Frontier.</i>	
	Bangaon Rly. Station (24-Parganas)—by the Railway route leading from Bongaon Railway station across the frontier towards Benapole.
	Haridaspur (24-Parganas)—by the main Calcutta-Jessore Road passing through Haridaspur village in Bangaon P. S. across the frontier towards Sarsa, alongside the checking station.
<i>Kushtia Frontier.</i>	
	Ranaghat R. S. (Nabadwip)—by the railway route from Ranaghat R. S. across the frontier towards Darsana

Majdia (Nabadwip)—by the main railway route leading from Majdia R. S. to Darsana across the frontier of the portion of the Majdia-Kotehandapur road leading from Majdia-R. S. to Medinipur village in Jibannagar P. S., which is closest to the checking station at Majdia.

Govindapur (Nabadwip)—the main road leading from Majdia R. S. through Durgapur and Bishnupur to wards Damurhuda P. S. across the frontier or the portion of the Mathabhanga river on the Govindapur side lying between Govindapur ferry ghat and the frontier closest to the checking station at Govindapur.

Hridayapur (Nabadwip)—the main road leading from Chapra P. S. through Hridayapur across the frontier to Meherpur P. S. alongside the Hridayapur checking station.

Tshetta (Nabadwip)—the main road leading from Tehetta P. S. across the frontier to Buripota village in Meherpur P. S. alongside the Tshetta checking station.

*Rajshahi Frontier.*

Jalangi (Murshidabad)—the main road leading from Jalangi P. S. towards Jalangi ghat on the river Ganges enroute to Charchat P. S. of Rajshahi passing the Jalangi checking station.

Lalgolaghat (Murshidabad)—the main road leading from Lalgolaghat R. S. to the steamerghat station or through the portion of the river Ganges on the Lalgola side nearest to the checking station at Lalgolaghat.

*Malda Frontier.*

Dhulian Ganges (Murshidabad)—the portion of the river Ganges on the Dhulian side nearest to the checking station at Mothwana ghat.

*Dinajpur Frontier.*

Gour Mahali (Malda)—the main road leading from English Bazar P. S. through Gour Mahali across the frontier to Shivganj P. S. closest to the checking station or the portion of the Pagla river lying between Gour Mahali and Sultanpur.

Ahiyohat (Malda)—the road which runs from Ahiyohat through the village Falimari near Singabad R. S. across the frontier towards Gomostapur P. S. or the portion of the Mahananda River lying between Ahiyohat and Kumarpur.

Singabad (Malda)—the railway route leading from Singabad R. S. across the frontier towards Rohanpur P. S.

Balurghat (Balurghat)—the main road leading from Balurghat P. S. via Dangri across the frontier towards Dhamoirhat P. S. along the river Atrai.

Hili (Balurghat)—the main road leading from Hili Bazar across the frontier towards Hili R. S.

Samjhia (Balurghat)—the main road leading from Nabagram village across the frontier towards Saraswatipur in Chirirbandar P. S. or the portion of the Atrai river lying in the Indian Union within the village Samjhia.

Mahipal (Balurghat)—the main road leading from Kushmundi *via* Mahipal village across the frontier to Birol R. S.

Radhikapur (Balurghat)—the railway route leading from Radhikapur R. S. across the frontier to Birol R. S. or the main road running parallel to the railway line leading from Gotgan on the Tangan river across the frontier towards Pakura in Birol R. S.

Bindol (Balurghat)—the main road leading from Raiganj R. S. through Khalsi, Khoksa and Bindol across the frontier to Torra in Haripur P. S.

Singtola (Purnea)—the main road leading from Kishenganj *via* Singtoli across the frontier to Dinajpur.

Patagora (Purnea)—the main road leading from Alubari Road station *via* Patagora across the frontier to Ruhea R. S.

Lakhipur (Purnea)—the main road leading from Chopra P. S. *via* Lakhipur village across the frontier to Ruhea R. S. passing Lakhipur checking station.

*Jalpaiguri Frontier.*

Barabila (Purnea)—the main road, *i.e.*, the portion of Darjeeling-Karagola road leading from Chopra across the frontier to Tentulia nearest to the Barabila checking station.

Fulbari (Jalpaiguri)—the main road, *i.e.*, the portion of the Darjeelings Karagola road leading from Siliguri *via* Fulbari across the frontier to Tentulia.

Chawlhati (Jalpaiguri)—the main road leading from Jalpaiguri P. S. *via* Chawlhati across the frontier to Tentulia alongside the checking station.

Mandalghat (Jalpaiguri)—the railway route leading from Mandalghat R. S. to Chilhati R. S. or the main road leading from Mandalghat to Pachagar P. S. across the frontier through Shipaipari.

*Land Customs Areas under the jurisdiction of the Collector of Central Excise, Shillong.*

Karimganj (Distt. Cachet) . . . . .	Karimganj-Kulaura.
Katigona (Distt. Cachet) . . . . .	Katigona-Karimganj-Kulaura.
Silechar . . . . .	Silechar-Kulaura.
Badarpur (Distt. Cachet) . . . . .	Badarpur-Kulaura.
Dawki . . . . .	Dawki-Jaintiapur-Sylhet.
Manik-char (Garo Hills) . . . . .	Manik-char-Bahadurabad-Tista Mukh Ghat.
Golakganj (Distt. Goalpara) . . . . .	Golakganj-Gitaldaha.

*Land Customs Areas under the jurisdiction of the Collector of Central Excise, Allahabad.*

Narot (Distt. Gurdaspur) . . . . .	Narot-Shakargarh.
Gurdaspur . . . . .	Gurdaspur-Shakargarh.
Pakho-ki-Dera (Distt. Gurdaspur) . . . . .	Pakho-ki-Dera-Narowal.
Ajnala . . . . .	Ajnala-Raiya.
Wagah (Distt. Amritsar) . . . . .	Wagah-Lahore.
Patti (Distt. Amritsar) . . . . .	Patti-Lahore.
Khem Karan . . . . .	Khem Karan-Kasur.
Ferozepore . . . . .	Ferozepore-Kasur.
Jalalabad . . . . .	Jalalabad-Ater-Hujra.
Fazilka (Distt. Ferozepore) . . . . .	Fazilka-Meeleod Ganj. Fazilka-Sulemanke.
Abohor (Distt. Ferozepore) . . . . .	Abohor-Meeleod Ganj.

**No. 30.** In exercise of the powers conferred by sub-section (1) of section 5 of the Land Customs Act, 1924 (XIX of 1924), the Central Board of Revenue is pleased to prescribe the following form of application for a permit for the passage of raw jute and jute manufactures by land into the foreign territory of Pakistan :—

**FORM**

*Application to Export*

To

The Officer-in-Charge of the Land Customs Station at

I/We \_\_\_\_\_ of

hereby apply for permit to export the undermentioned goods to

\_\_\_\_\_ by the \_\_\_\_\_ route

*Regd. Serial No.*

*Date*

**DETAILS OF THE GOODS**

No. and description of packages	Marks and Numbers	Quantity	Description in details to be given separately for each class	Real value of goods		Duty	
				Rate	Amount	Rate	Amount

*Assessment Memorandum* (To be filled in by the Land Customs Officer).

1. Total No. of packages  
(in words).
2. Total weight on which duty is assessed  
(in words and figures).
3. Rate of Duty
4. Total Duty payable

Signature

Officer-in-charge of Land Customs Station

I/We hereby declare the above particulars to be true.

Signature of exporter or his authorised agent.

## PERMIT

...Certified that the above goods have paid duty in the .....  
Treasury under Challan No.....dated.....or through the Account  
Current No.....and are passed for export [subject to check by  
the Customs officer before crossing the frontier].

Delete if not necessary.

Signature\_\_\_\_\_

Officer-in-charge of the Land Custom Station.....

Results of check by land  
customs officer.

Additional space for land  
customs station order

At Loading Station

At checking station\*

1. Marks and number .
2. Check weighment—  
No. on packages examined  
Gross weight . . .  
Tare . . . . .  
Net Weight . . .
3. Total net weight of the  
consignment . . .
4. Description of goods .
5. Railway or steamer re-  
ceipt number and date.
6. No. of wagon or lurge  
sealed after check if any
7. Whether passed or de-  
tailed . . . . .
8. Date of examination .

Signature of Land  
Customs officer at  
loading station.

Signature of Land  
Customs officer at  
checking station.

\*To be filled in where necessary.

**No. 31.**—In exercise of the powers conferred by sub-section (4) of Section 5 of the Land Customs Act, 1924 (XIX of 1924), the Central Board of Revenue directs that the provision of sub-sections (1) and (2) of the said section shall not apply in the areas adjoining the land frontiers of the Dominion of Pakistan in respect of goods which are not liable to duty.

**No. 32.**—In exercise of the powers conferred by clause (b) of section 8 of the Land Customs Act, 1924 (XIX of 1924), the Central Board of Revenue appoints the hours between 6 A.M. to 6 P.M. as the time between which goods may be delivered and passed at the land customs stations within the jurisdictions of the Collectors of Central Excise, Calcutta, Allahabad and Shillong.

**No. 33.**—In pursuance of sub-section (1) of section 9 of the Land Customs Act, 1924 (XIX of 1924), read with section 182 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue prescribes and limits the powers of the Collectors of Land Customs and Land Customs Officers within their respective jurisdictions as shown below:—

- (1) the Collectors of Land Customs, Calcutta, Allahabad and Shillong shall exercise the power to adjudge confiscations and to impose penalties without limit under clause (a) of section 182 of the Sea Customs Act;
- (2) the Deputy Collectors and Assistant Collectors of the Collectorates of Central Excise, Calcutta, Allahabad and Shillong, shall exercise the powers indicated in clause (b) of section 182 of the said Act;
- (3) the Superintendents of the Collectorates of Central Excise, Calcutta, Allahabad and Shillong, shall exercise the powers indicated in clause (c) of section 182 of the said Act.

A. N. PURI, Secy. -

